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How to Reconcile GSTR-2 with Purchase register

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Foreword:

Currently no option is provided to file GSTR-2 either through Offline or Online.

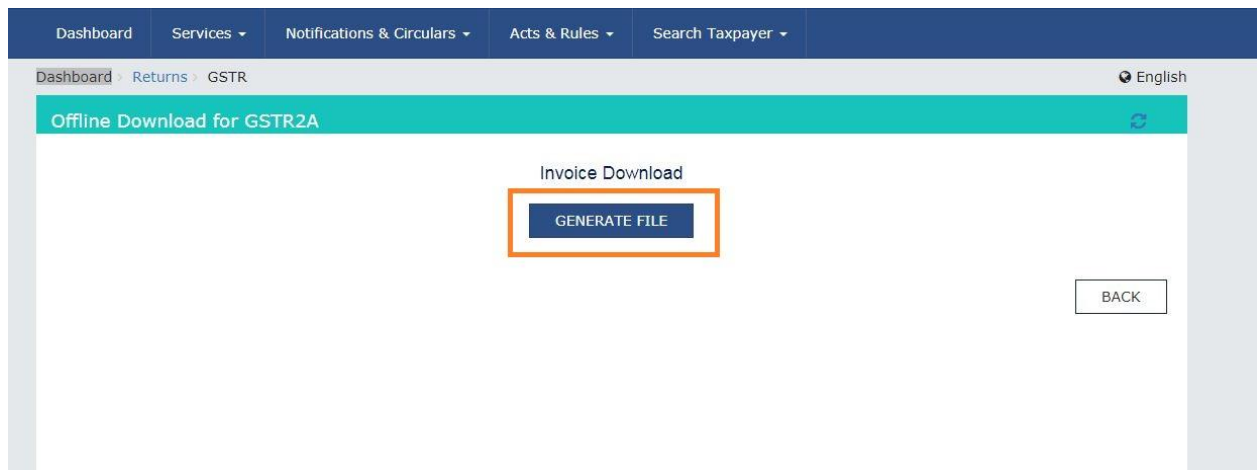
However facility is open to view the invoice details uploaded by Suppliers

In this Document procedure is explained in a step by step manner to download the data into excel format. This can be compared with the purchase register and trace the missing invoices so that follow up action can be initiated with the Vendors

Step- 1: Login to the GST portal and go to Returns dashboard for the respective period and then Click on the “**Prepare Offline**” option available at GSTR 2 as shown below

The screenshot displays the GST portal's 'Returns' dashboard. At the top, there is a navigation bar with links: Dashboard, Services, Notifications & Circulars, Acts & Rules, and Search Taxpayer. Below this, the breadcrumb 'Dashboard > Returns' is visible, along with a language selector set to 'English'. The main section is titled 'File Returns' and includes a 'Financial Year' dropdown (set to 2017-18) and a 'Return Filing Period' dropdown (set to July), both marked with a red asterisk indicating mandatory fields. A 'SEARCH' button is positioned to the right of these dropdowns. Below the search area, there are three main cards: 'Details of outward supplies of goods or services (GSTR1)' with a status of 'Filed' and a 'VIEW GSTR1' button; 'Inward supplies received by taxpayer (GSTR2)' with a 'Due Date - 31/10/2017' and two buttons, 'PREPARE ONLINE' and 'PREPARE OFFLINE' (the latter is circled in orange); and 'Auto Drafted details (GSTR2A)' with 'VIEW' and 'DOWNLOAD' buttons.

Step-2 : Then Click on Generate File

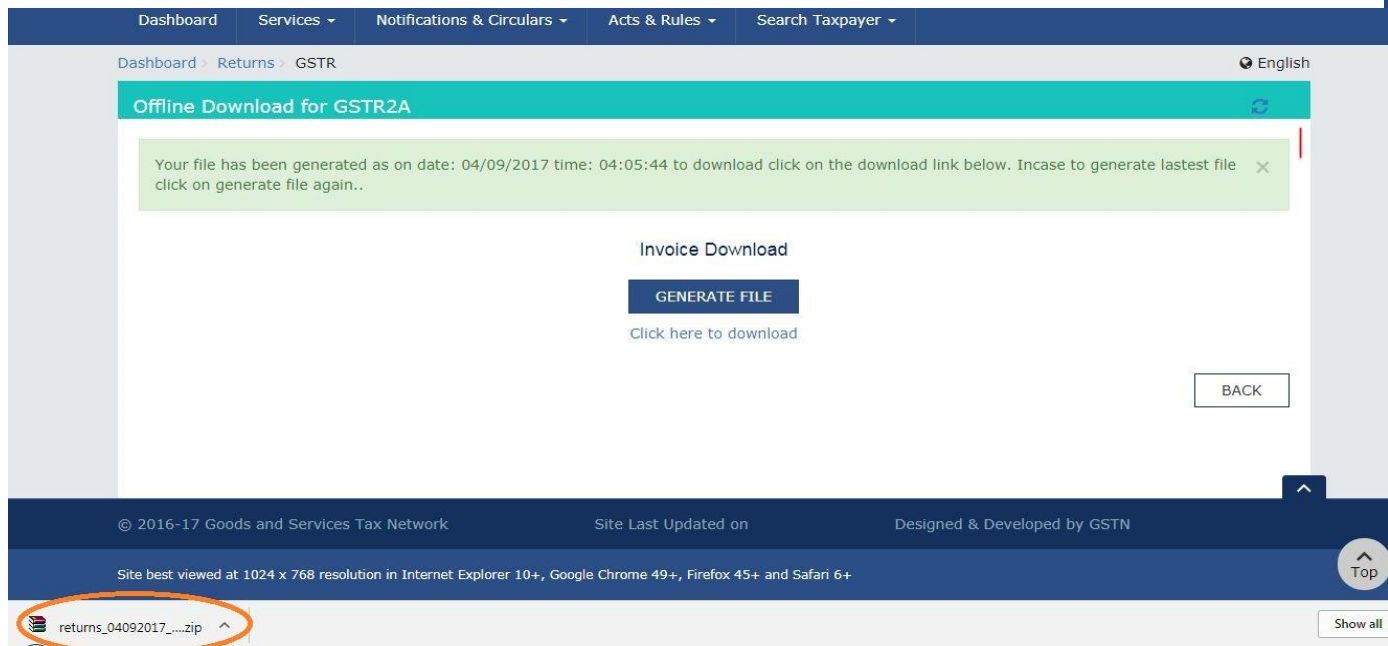


You will be able to see a popup saying the file will get generated in 20 min. Wait for that time and login again. Follow step 1, and then continue with below process:

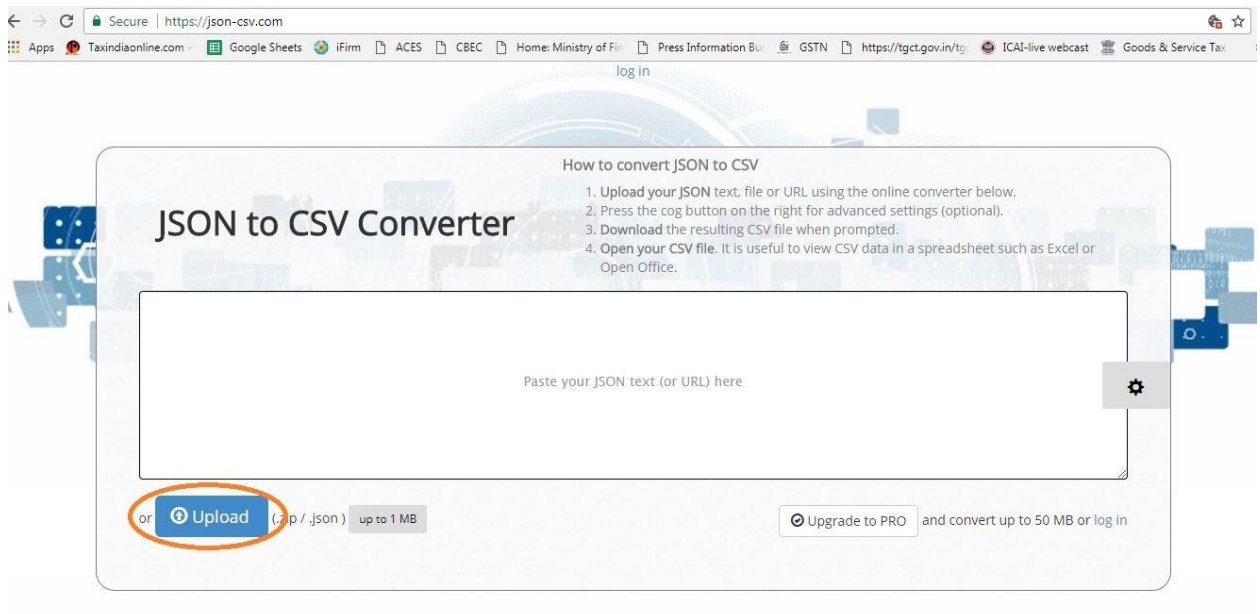
Step-3 : Then Click on Download File



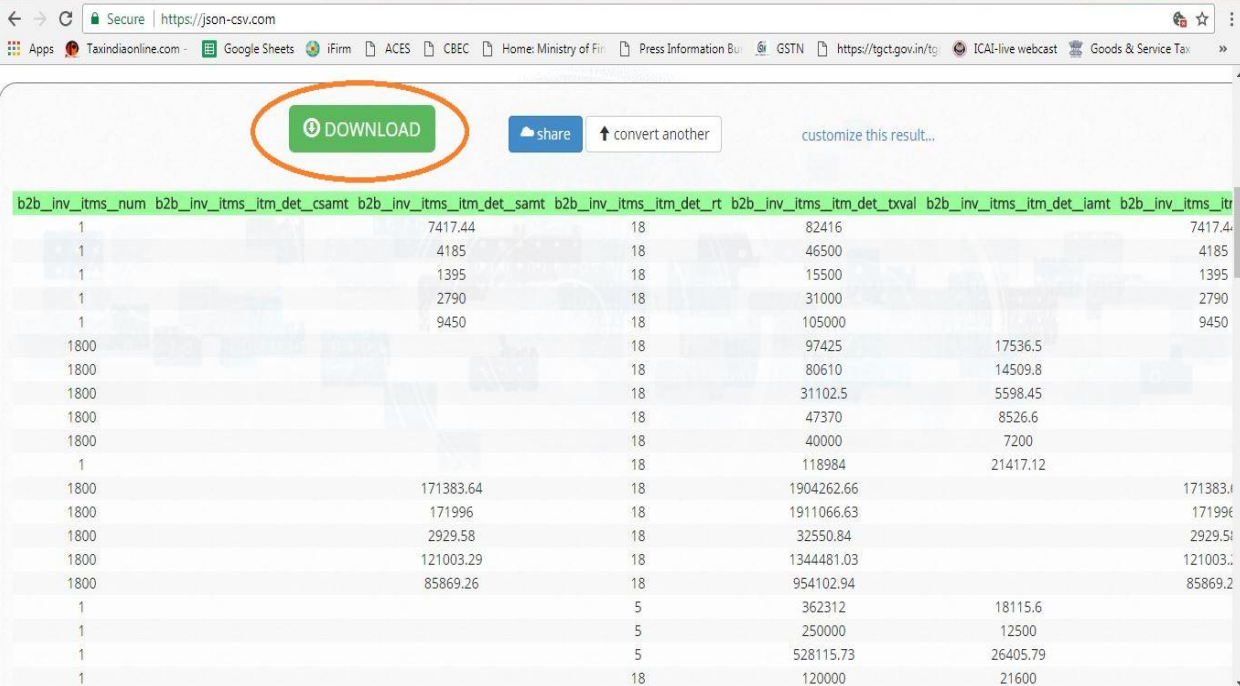
Step-4 : Then a Zip file will be downloaded as shown below



Step- 5 : Now Visit <https://json-csv.com> and Upload the downloaded Zip File



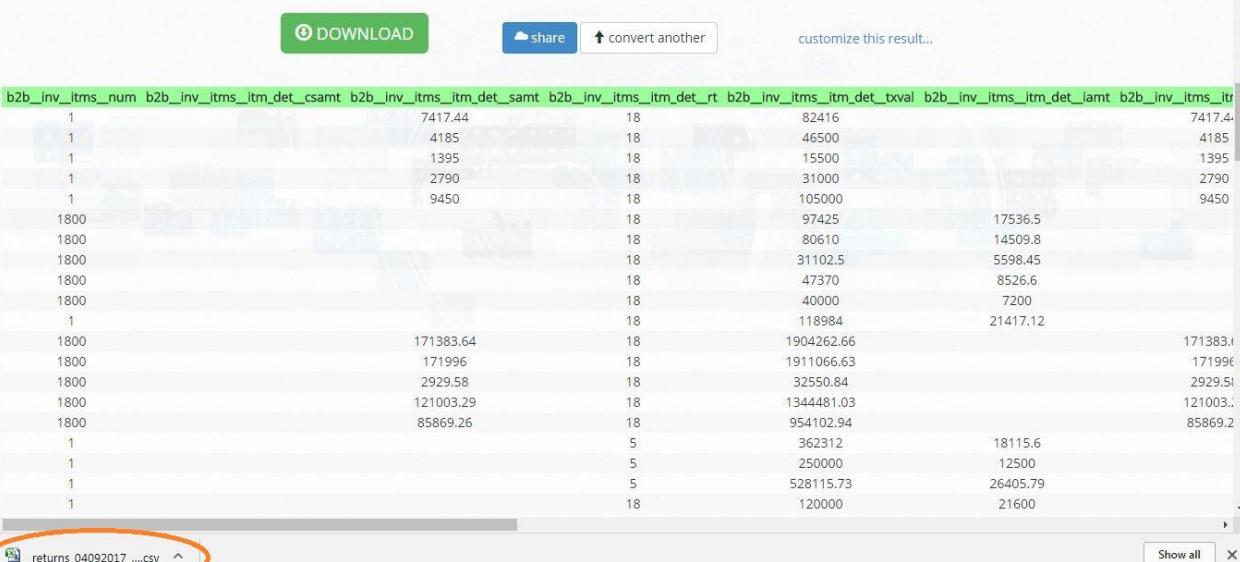
Step-6 : Then Click on the Download Option as shown below



The screenshot shows a web browser window with the URL <https://json-csv.com>. The page displays a table of data with columns: `b2b_inv_itms_num`, `b2b_inv_itms_itm_det_csamt`, `b2b_inv_itms_itm_det_samt`, `b2b_inv_itms_itm_det_rt`, `b2b_inv_itms_itm_det_txval`, `b2b_inv_itms_itm_det_iamt`, and `b2b_inv_itms_itr`. A green 'DOWNLOAD' button is circled in orange. Other buttons include 'share' and 'convert another'. The table contains 20 rows of data.

| b2b_inv_itms_num | b2b_inv_itms_itm_det_csamt | b2b_inv_itms_itm_det_samt | b2b_inv_itms_itm_det_rt | b2b_inv_itms_itm_det_txval | b2b_inv_itms_itm_det_iamt | b2b_inv_itms_itr |
|------------------|----------------------------|---------------------------|-------------------------|----------------------------|---------------------------|------------------|
| 1 | 7417.44 | 18 | 82416 | 7417.4 | | |
| 1 | 4185 | 18 | 46500 | 4185 | | |
| 1 | 1395 | 18 | 15500 | 1395 | | |
| 1 | 2790 | 18 | 31000 | 2790 | | |
| 1 | 9450 | 18 | 105000 | 9450 | | |
| 1800 | | 18 | 97425 | 17536.5 | | |
| 1800 | | 18 | 80610 | 14509.8 | | |
| 1800 | | 18 | 31102.5 | 5598.45 | | |
| 1800 | | 18 | 47370 | 8526.6 | | |
| 1800 | | 18 | 40000 | 7200 | | |
| 1 | | 18 | 118984 | 21417.12 | | |
| 1800 | 171383.64 | 18 | 1904262.66 | 171383.64 | | |
| 1800 | 171996 | 18 | 1911066.63 | 171996 | | |
| 1800 | 2929.58 | 18 | 32550.84 | 2929.58 | | |
| 1800 | 121003.29 | 18 | 1344481.03 | 121003.29 | | |
| 1800 | 85869.26 | 18 | 954102.94 | 85869.26 | | |
| 1 | | 5 | 362312 | 18115.6 | | |
| 1 | | 5 | 250000 | 12500 | | |
| 1 | | 5 | 528115.73 | 26405.79 | | |
| 1 | | 18 | 120000 | 21600 | | |

Step-7 : A CSV format file will be downloaded



The screenshot shows the same web browser window as Step 6. The 'DOWNLOAD' button is circled in orange. At the bottom of the page, a file named `returns_04092017_....csv` is shown, also circled in orange. The table of data is identical to the one in Step 6.

Step-8: Customize the CSV as per the requirement and Save it as Excel Format

| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T |
|---------|---------|----------|---------|----------|----------|----------|------------|---------|---------|---------|------------|---------|------------|---------|---|------------------|---------|-----------|---------|
| b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv | b2b_inv |
| 1 | | | | | | | | | | | | | | | | | | | |
| 2 | 1 | 7417.44 | 18 | 82416 | | 7417.44 | 97251 R | | | 36 | 10-07-2017 | N | G17-18/468 | | 3631b1b5(N | 36AAACE4 | 72017 | 36AAACV72 | |
| 3 | 1 | 4185 | 18 | 46500 | | 4185 | 54870 R | | | 36 | 10-07-2017 | N | G17-18/469 | | 2a27eda2d2cb186eaf1a2220614288985c3b6126b3c8349 | | | | |
| 4 | 1 | 1395 | 18 | 15500 | | 1395 | 18290 R | | | 36 | 28-07-2017 | N | G17-18/596 | | a8646ed56924536ea2143b1ce3f23385d069715975e24c | | | | |
| 5 | 1 | 2790 | 18 | 31000 | | 2790 | 36580 R | | | 36 | 28-07-2017 | N | G17-18/597 | | 9f9de9a6978a69b909770b4188e80e4af2e8c350efdbce7 | | | | |
| 6 | 1 | 9450 | 18 | 105000 | | 9450 | 123900 R | | | 36 | 28-07-2017 | N | G17-18/598 | | 7c7ae02a3fcd9d31a2cc90a3a5e5aeca9a09c124ad4f9 | | | | |
| 7 | 1800 | | 18 | 97425 | 17536.5 | | 114961.5 R | S | | 36 | 15-07-2017 | N | | 1027 | 9c07d8d45Y | 33AAAC55060R1Z2 | | | |
| 8 | 1800 | | 18 | 80610 | 14509.8 | | 95119.8 R | S | | 36 | 15-07-2017 | N | | 1028 | 1619bd49efa6b0d1f0e8ea57ce4d072d0d5ba9b20ba08a | | | | |
| 9 | 1800 | | 18 | 31102.5 | 5598.45 | | 36700.95 R | S | | 36 | 15-07-2017 | N | | 1029 | f804813361217b7fa542a4d850459e9f1a2b72d0a1528a2c | | | | |
| 10 | 1800 | | 18 | 47370 | 8526.6 | | 55896.6 R | S | | 36 | 15-07-2017 | N | | 1030 | 0fac8698081b6052841ed81a856957b1831a4ee418e629c | | | | |
| 11 | 1800 | | 18 | 40000 | 7200 | | 47200 R | S | | 36 | 15-07-2017 | N | | 1031 | 62c3daee34083efc022315138580caa089c76ac47e85b99 | | | | |
| 12 | 1 | | 18 | 118984 | 21417.12 | | 140401 R | S | | 36 | 24-07-2017 | N | | 17/1241 | 8544067c0Y | 33AAUCS4408B1Z1H | | | |
| 13 | 1800 | 171383.6 | 18 | 1904263 | | 171383.6 | 2247031 R | S | | 36 | 02-07-2017 | N | | 100002 | 98bd6ad01N | 36AAHCA1162B129 | | | |
| 14 | 1800 | 171996 | 18 | 1911067 | | 171996 | 2255059 R | S | | 36 | 02-07-2017 | N | | 100003 | 220ade2b395b929ccecda10b28c528e31a932a356a92362 | | | | |
| 15 | 1800 | 2929.58 | 18 | 32550.84 | | 2929.58 | 38411 R | S | | 36 | 04-07-2017 | N | | 100005 | 8aed93a081c004f1bfcdb5fb3932f7278e2f2c1234520c85 | | | | |
| 16 | 1800 | 121003.3 | 18 | 1344481 | | 121003.3 | 1586487 R | S | | 36 | 06-07-2017 | N | | 100008 | a02a8ed3b526faa6896f908a1958bb479a0d9727cca87b1 | | | | |
| 17 | 1800 | 85869.26 | 18 | 954102.9 | | 85869.26 | 1125841 R | S | | 36 | 17-07-2017 | N | | 100011 | 009539c4407e47aa861db674219eb44b76af5a992bf5288 | | | | |
| 18 | 1 | | 5 | 362312 | 18115.6 | | 380428 R | S | | 36 | 06-07-2017 | N | | 10075 | 49defe53Y | 33AAECPS2825M1ZC | | | |
| 19 | 1 | | 5 | 250000 | 12500 | | 262500 R | S | | 36 | 07-07-2017 | N | | 10077 | 167470d806977871b3d9afe8831521903d07f16bfaee8b | | | | |
| 20 | 1 | | 5 | 528115.7 | 26405.79 | | 554522 R | S | | 36 | 15-07-2017 | N | | 10089 | 4e8de99121860ea84a57403f7ce16c87dbcb3a8e8b8b122 | | | | |
| 21 | 1 | | 18 | 120000 | 21600 | | 141600 R | S | | 36 | 25-07-2017 | N | | 10095 | 7246a4c0536d77164c49bce88eb53dfa27d7c56c63b03f1 | | | | |
| 22 | 1 | | 5 | 53508 | 2675.4 | | 56183 R | S | | 36 | 31-07-2017 | N | | 10101 | 413cc38273f1150dfa70160dac46b0d36c05db6707a65a0c | | | | |
| 23 | 1 | | 18 | 292500 | 52650 | | 345150 R | S | | 36 | 06-07-2017 | N | | 20135 | 121c3407efc3d02a2ce2aa40bffa886204c38c530a0267 | | | | |
| 24 | 1 | | 18 | 67500 | 12150 | | 79650 R | S | | 36 | 06-07-2017 | N | | 20136 | 8fc7c4fb64ee105c98a7d07d15ee0319a22d662672ce95 | | | | |
| 25 | 1 | | 18 | 24000 | 4320 | | 28320 R | S | | 36 | 08-07-2017 | N | | 20140 | 5c8c3d48e4451fb0f7fadffca46f74e375b66ccf60de6e39c | | | | |
| 26 | 1 | | 18 | 24000 | 4320 | | 28320 R | S | | 36 | 10-07-2017 | N | | 20141 | e7a719c9adfd5d8a13399a7a72404b9954809a0c4f5f8e3c | | | | |

You will be able to see GSTIN of supplier and invoice wise details & few other columns. Delete the unnecessary columns and arrange the data in required format.

Step-9: Prepare the Purchase register as per books

Please note below points for preparing purchase register:

- Prepare the purchase register as per requirements of GSTR-2 i.e. With all the columns in downloaded report
- Sort the data as per Supplier name

Step-10: Compare the Purchase register as per books with the downloaded report

Communicate the vendors for incorrect data or missing invoices

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